



## 1. Purpose

This form is required to be furnished to the Office of the Commissioner for Revenue for the purpose of registering a partnership for income tax purposes and for electing the applicable tax treatment.

## 2. Accompanying Documents

- In the case of a partnership *en commandite* and *en nom collectif* constituted under the Companies Act or under the Commercial Partnership Ordinance or constituted, incorporated or registered outside Malta, the Deed of Partnership;
- In the case of a partnership regulated by the applicable provisions of the Civil Code, the registration certificate issued by the Public Registry and the Deed of Partnership or if the partnership is not required to be registered, a declaration signed by a Notary Public authorised to exercise the notarial profession in Malta, confirming the said partnership is in existence and the names and identity details (eg. ID number, Passport Number) of the partners thereof;
- In the case of a European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations or registered in another state, the contract for the formation of the grouping;
- In case of other partnerships, a private partnership agreement endorsed by a warrant holder.

## 3. Signatures

This form is to be signed by the partners involved in the partnership or by a partner or partners vested with the legal representation of the partnership.

## 4. Where to File

The completed application form is to be submitted to:  
**Office of the Commissioner for Revenue**

**PART 1 - DETAILS OF PARTNERSHIP**

A. Name of Partnership:														
B. Date of Inception:														
C. Partnership Address:														
D. Main Activity:														
E. <b>Accounting Period</b> <sup>1</sup> - applicable only where: a. One of the partners is a company; or b. Partnership has elected to be treated as a company		<table border="1"> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>m</td> <td>m</td> <td>y</td> <td>y</td> <td>y</td> <td>y</td> </tr> </table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	m	m	y	y	y	y
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m	m	y	y	y	y									
F. Contact Details:	Name:													
	Designation:													
	Telephone No.:													
	Email Address:													
	Address:													

<sup>1</sup> If individual persons form part of such partnership, their accounting year is nevertheless the calendar year

**PART 2 - TYPE OF PARTNERSHIP**

Mark [✓] as appropriate	Taxation Details
<i>En Commodite</i> <input type="checkbox"/>	Election for partners to be taxed separately <input type="checkbox"/>
<i>En Nom Collectif</i> <input type="checkbox"/>	
Civil Partnership <input type="checkbox"/>	Election to be treated as a company in terms of Art.27(6) of the Income Tax Management Act <sup>2</sup> <input type="checkbox"/>
European Economic Interest Grouping (EEIG) <input type="checkbox"/>	
Other Partnerships <input type="checkbox"/>	

**PART 3 - DETAILS OF PARTNER**

Name	Maltese Income Tax/ ID Number	Share of Profits
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

<sup>2</sup> Only partnerships specified in the definition of "company" in article 2 of the Income Tax Act can elect to be treated as a company.

**PART 4 - STATEMENT AND SIGNATURE(S)**

We declare that:

- We are attaching herewith the required documents in connection with the registration of the above named partnership;
- We are aware of all the requirements under the Income Tax Acts in relation to the above named partnership; and
- We have examined the contents of this application and to the best of our knowledge and belief, it is true, correct and complete

Name	Signature	Date
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		